



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

JUN 25 2007

T: EP: RA: T: A2

Re:

Company =

Dear

This letter constitutes notice that pursuant to your request of May 16, 2006, waivers of the 100 percent tax under section 4971(b) of the Internal Revenue Code ("Code") for the Plan for the plan years ending December 31, December 31, December 31, and December 31, have been granted subject to the condition that the Plan is terminated within 180 days of the date of this letter. You agreed to this condition in a letter dated December 18, 2006, sent via facsimile.

The conditional waivers of the 100 percent excise tax have been granted in accordance with section 3002(b) of the Employee Retirement Income Security Act of 1974 ("ERISA"). The amount for which each waiver has been granted is equal to 100 percent of the accumulated funding deficiency in the funding standard account as of December 31, December 31, December 31, and December 31, the end of the plan years for which each of the waivers has been granted, respectively, to the extent such funding deficiencies have not been corrected.

The Company is a sole proprietorship providing business consulting. Based on a review of the Company's financial reports for the last 5 years, it is clear the Company suffered a severe financial hardship. Form 5330 and the excise taxes due under section 4971(a) of the Code have been paid for each of the plan years ending December 31, December 31, December 31, and December 31,

This ruling is directed only to the taxpayer that requested it. Section 6110(k)(3) of the Code provides that it may not be used or cited by others as precedent.

We have sent a copy of this letter to the Manager, EP Classification in Baltimore, Maryland, to the Manager, EP Compliance Unit in Chicago, Illinois, and to your authorized representative pursuant to a power of attorney on file in this office.

If you require further assistance in this matter, please contact

Sincerely yours,

A handwritten signature in black ink, appearing to read "D. M. Prestia". The signature is fluid and cursive, with the first name "D." and last name "Prestia" clearly distinguishable.

Donna M. Prestia, Manager  
Employee Plans Actuarial Group 2